STATE OF TENNESSEE

Office of the Attorney General



2000 NOV 13 PH 4: 13

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November 13, 2003

Honorable Deborah Taylor Tate Chairman Tennessee Regulatory Authority 460 James Robertson Parkway Nashville, Tennessee 37243

ANDY D. BENNETT

LUCY HONEY HAYNES

ASSOCIATE CHIEF DEPUTY

ATTORNEY GENERAL

CHIEF DEPUTY ATTORNEY GENERAL

RE: PETITION OF CHATTANOOGA GAS COMPANY, NASHVILLE GAS COMPANY, A DIVISION OF PIEDMONT NATURAL GAS COMPANY, INC., ATMOS ENERGY CORPORATION FOR A DECLARATORY RULING REGARDING THE COLLECTIBILITY OF THE GAS COST PORTION OF UNCOLLECTIBLE ACCOUNTS UNDER THE PURCHASED GAS ADJUSTMENT ("PGA") RULES Docket No. 03-00209

Dear Chairman Tate:

In response to Atmos Data Request No. 11, we are hereby supplementing our data response. There are various additional documents we have relied upon in Docket No. 97-00982 (In Re Application for Rate Change by Chattanooga Gas Company), Docket No. 95-02258 (In Re Application of United Cities Gas Company, a Division of Atmos Energy Corporation for Rate Adjustment), Docket No. 99-00994 (Application by Nashville Gas Company, a Division of Piedmont Natural Gas Company, Inc. for an Adjustment of its Rates and Charges, the Approval of Revised Tariffs and Approval of Revised Service Regulations), Docket No. 03-00313 (Application by Nashville Gas Company, a Division of Piedmont Natural Gas Company, Inc. for an Adjustment of its Rates and Charges, the Approval of Revised Tariffs and Approval of Revised Service Regulations), related tariffs for the above Petitioners on file at the TRA, the attached list of documents from FERC Form No. 2 for each of the respective Petitioners and the documents that were produced by Petitioners Chattanooga Gas Company as filed on October 27, 2003. Due to the voluminous nature of the documents and since the documents are already on file at the TRA, we

hereby incorporate same by reference. If you have any questions, please feel free to contact me at (615) 532-3382. Thank you.

Sincerely,

Aprilina B. Chatteyer
Shilina B. Chatterjee

Assistant Attorney General

(615) 532-3382

cc: Kim Beals, Esq.
Hearing Officer
All Parties of Record

70543

CAPD'S Supplemental Discovery Response No. 11 List of Documents

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AGL Resources, Inc.		
2001 FERC FORM No. 2 (ED. 12-96)		Page 301
2001 FERC FORM No. 2 (ED. 12-96)		Page 325
2000 Gas Operating Revenues and Expanse	S	Page G-6
2000 Gas Operation and Maintenance Expe	nses (Cont.)	Page G-11
1999 Gas Operating Revenues and Expense	S	Page G-6
1999 Gas Operation and Maintenance Expe	nses (Cont.)	Page G-11
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Annual Report of Major Natural Gas Co	mpanies	
2002 FERC FORM No. 2 (ED. 12-96)	Page 301-C	
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1998 FERC FORM No. 2 (ED. 12-96)	Page 301-C	
1998 FERC FORM No. 2 (ED. 12-96)	Page 325-C	
	_	
Chattanooga Gas Company		
2002 FERC FORM No. 2 (ED. 12-96)	Page 325	
FERC FORM No. 2, Annual Report of M	ajor Natural C	Gas Companies
2002 FERC FORM No. 2 (ED. 12-86)	Page 300	•
2002 FERC FORM No. 2 (ED. 12-86)	Page 3-9	
2001 FERC FORM No. 2 (ED. 12-96)	Page 325	
2001 FERC FORM No. 2 (ED. 12-86)	Page 300	
2001 TN Supplemental Schedule No. 3	Page 3-9	
2000 FERC FORM No. 2 (ED. 12-96)	Page 300-301	
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1999 FERC FORM No. 2 (ED. 12-96)

Name of Respondent	This Re	eport Is:	Date of Report	Year Ending
Chattanooga Gas Company	X	An Original	(Mo, Da. Yr)	Sept. 30, 2001
		A Resubmission		

GAS OPERATING REVENUES (Continued)

- 4. If increases or decreases from previous year are not derived from previously reported figures, explain any inconsistencies in a footnote.
- 5. On page 108, include information on major changes during the year, new service, and important rate increases or decreases.
- 6. Report the revenue from transportation services that are bundled with storage services as transportation service revenue.

OTHER F	REVENUES	TOTAL OPERATIN	IG REVENUES	DEKATHERM O	F NATURAL GA
Amount for Current	Amount for Previous	Amount for Current	Amount for Previous	Amount for Current	Amount for Previous
Year	Year	Year	Year	Year	Year
(F)	(G)	(H)	(1)	(J)	(K)
		106,295,601	81,291,950	10,492,792	11,46
		734,642	539,397		
		264,276	256,885		
,					
	· · · · · · · · · · · · · · · · · · ·	4,048,256	4,555,003	6,879,445	6,54
		-	<u>-</u>		
		135	180		
		-	-		
		(577,206)	330,763		
		110,765,704	86,974,178		
		110,765,704	86,974,178		

Name o	of Respond	ent	This Report Is	Date of Report	Year Ending
	Ch	attanooga Gas Company	X An Original		Sept. 30, 2001
			A Resubmission		
<u> </u>			IAINTENANCE EXPENSES	(Continued)	
Line No.		Account (a)		Amount for Current Year (b)	Amount for Previous Year
235	904	Uncollectible Accounts		2,232,539	(c) 227,331
236	905	Miscellaneous Customer Accounts	Expenses	18,797	4,182
237		TOTAL Customer Accounts Expenses (E		2.776,058	752.096
238		6. CUSTOMER SERVICE AND II		2,770,000	152,090
239	Operati				
240	907	Supervision		_	
241	908	Customer Assistance Expenses		8,587	16,472
242	909	Informational and Instructional Exp	penses	85,105	46,772
243	910	Miscellaneous Customer Service a	and Informational Expenses	-	- 19,7,2
244		FOTAL Customer Service and Information		93,692	63,244
245	_	7. SALES EXPENSES			
246	Operati	on			
247	911	Supervision			•
248	912	Demonstrating and Selling Expens	es	1,592	3,282
249	913	Advertising Expenses		24,656	6,737
250	916	Miscellaneous Sales Expenses		43,524	74,320
251	11	OTAL Sales Expenses (Enter Total of	of lines 247 thru 250)	69,772	84,339
252		ADMINISTRATIVE AND G	ENERAL EXPENSES		
253	Operation	on			
254	920	Administrative and General Salarie	s	491,208	315,436
255	921	Office Supplies and Expenses		606,748	574,482
256	(Less)	(922) Administrative Expenses Trai	nsferred-Cr	(141,399)	(54,953)
257	923	Outside Services Employed		47,298	139,366
258	924	Property Insurance		<u>-</u>	-
259	925	Injuries and Damages		26,547	55,974
260	926	Employee Pensions and Benefits		226,740	185,147
261	927	Franchise Requirements			410
262	928	Regulatory Commission Expenses		89,400	97,412
263	(Less)	929 Duplicate Charges-Credit		<u>.</u>	
264	930 1	General Advertising Expenses		1,000	
265	930 2	Miscellaneous General Expenses		48,590	551,928
266	931	Rents		83,905	71,188
	-	Restructuring		-	
	 	Allocated Costs		5,586,964	10,284,320
267		OTAL Operation (Enter Total of lines	254 thru 266)	7 067 001	12 220 710
268	Maintena				
269	932	Maintenance of General Plant		(242,800)	(309,409)
270	TOTO	OTAL Administrative and General Exp. (1	otal of lines 267 and 268)	6 824 201	11 911,301
271	TOTAL G	as O&M Expenses (Total of lines 97,177	,201,229,237,244,251 and 270)	91,973,998	71,274,330

(Next page is 328)

Name of Respondent hattanooga Gas Company	This Report is: (1) X_ An Original	Date of Report	Year of Report
ga add ddiipany	(2) A Resubmission	(<i>Mo, Da, Yr</i>) April 2, 2001	Sont 30, 2000
GAS OPERATING F	REVENUES AND EXPENS	SFS	Sept 30, 2000
		JE0	
	Tenness	see	T
	Intra-st	ate Other	Total
Particulars	Operation	ons Operations	Operations
(a)	(b)	(c)	(d)
		(0)	(4)
OPERATING REVENUES			
SALES OF GAS			
Residential Sales (480)	29,3	41,986	29,341,98
Commercial and Industrial Sales (481)	44.0	72,027	44,072.02
Other Sales to Public Authorities (482)	20	03,226	203,22
Sales for Resale (483)	7,6	74,710	7,674,71
Interdepartmental Sales (484)			(
Other Transportation	4,55	55,003	4,555,00
Other (Please Specify)			
Total Sales of Gas	85,84	16,952	0 85,846,952
OTIÉD OPERATURA			T
OTHER OPERATING REVENUES			
Forfeited Discounts (487)	53	39,397	539,397
liscellaneous Service Revenues (488)	25	54,993	254,993
Revenues from Transporation of Gas of Others (489)			
Rent from Gas Property (493)		180	180
Interdepartmental Rents (494) Other Gas Revenues (495)			C
Other (Please Specify)	33	0,764	330,764
Total Other Operating Revenues			C
Total Operating Revenues (400)	<u>`</u>	5,334	-,,,
rotal Operating Nevertues (400)	86,97	2,286	86,972,286
OPERATING EXPENSES			
s Production Expenses (700-798)			
rurchased Gas Expenses (800-813)			0
Total Production Expenses	55,40		55,400,846
Underground Storage Expenses (814-837)	55,40	0,846	55,400,846
Other Storage Expenses (840-848 3)		5 550	0
Transmission Expenses (850-867)	02	5,559	625,559
Distribution Expenses (870-894)	1.00	5,876	0
Customer Accounts Expenses (901-905)		0,717	1,985,876
Customer Service Expenses (909-912)	······································	5,631	760,717
Sales Expenses (915-918)		4.339	506,631
Iministrative and General Expenses (920-932)		0,689	84,339
Other Shared Service Allocation	10,284		1,460,689
Other Operate and Maintain Facilities		5,350	10,284,320
Total Operation and Maintenance	· · · · · · · · · · · · · · · · · · ·		165,350
Depreciation Expense (403)	4,976	3 179	71,274,327
Amortization and Depletion of Producing Natural Gas Land (404 1)	,,,,,	7,110	4,976,179 0
Amortization of Underground Storage Land (404 2)			0
Amortization of Other Limited-Term Utility Plant (404 3)			0
Amortization of Other Utility Plant (405)			0
Amortization of Utility Plant Acquisition Adjustments (406)	411	,024	411,024
Amortization of Property Losses (407 1)			411,024
Amortization of Conversion Expenses (407 2)			0
axes Other than Income Taxes (408 1)	3,894	,945	3,894,945
ncome Taxes (409.1)	(2,089,		(2,089,160)
Provision for Deferred Income Taxes, Operating (410 1)	4,618		4,618,245
ncome Taxes Deferred in Prior Years-Credit, Operating (411.1)		 	4,010,245
nvestment Tax Credits, Deferred (412.1)			0
nvestment Tax Credits, Restored (412 2)			0
Other (Please Specify)			
Other (Please Specify)			
Total Operating Expenses	83,085,	560 0	83,085,560
Operating Income	3,886,		3,886,726

	Name of Respondent Chattanooga Gas Company	This Report is: (1) X_ An Original		Date of Report	Year of Report
		(1) A_ An Original (2) A Resubmis		(Mo, Da, Yr)	C
	GAS OPERATION AND MA		SION SECTOR	April 2, 2001	Sept 30, 2000
	CAU OI EIXTION AND INIA	AINTENANCE E	EXPENSES (C	ont.)	
			Tennessee	Other	Total
	Particulars		Operations	l .	
1	(a)			Operations	Operations
ł	CUSTOMER SERVICE EXPENSES		(b)	(c)	(d)
	Supervision (909)				
	Customer Assistance Expenses (910)				
	Informational Advertising Expenses (911)		459,859	h	459,85
	Miscellaneous Customer Service Expenses (912)		46,772		46,77
ľ	Total Customer Service Expenses (912)				
-	Total Customer Service Expenses		506,631	147 1, 47, 11 C	506,63
1	CALES PROMOTION EXPENSES				
	SALES PROMOTION EXPENSES				
	Supervision (915)	į			
	Demonstrating and Selling Expenses (916)	Į	66,689	L	66,68
	Promotional Advertising Expenses (917)	[6,737		6,73
1	Miscellaneous Sales Promotion Expenses (918)		10,913		10,91
	Total Sales Promotion Expenses		84,339	0	84,33
-	ADMINIOTO				
1	ADMINISTRATIVE AND GENERAL EXPENSES	}	}		
	Administrative and General Salanes (920)		237,896		237,896
	Office Supplies and Expenses (921)		548,249		548,249
	Administrative Expenses Transferred - Cr (922)		(54,953)		(54,953
	Outside Services Employed (923)	L	195,618		195,618
	Property Insurance (924)		0		. (
ľ	njunes and Damages (925)		55,974		55,974
	imployee Pensions and Benefits (926)		185,149		185,149
	ranchise Requirements (927)				(
Ľ	Regulatory Commission Expenses (928)		97,412		97,412
	uplicate Charges - Cr (929)				C
	Institutional or Goodwill Advertising (930 1)				C
	discellaneous General Expense (930 2)		138,413		138,413
	ents (931)	_			0
ivi	laintenance of General Plant (932)		56,931		56,931
	Total Administrative and General Expenses		1,460,689	1 - 12 1 . 1 1 5 4 1 0	1,460,689
		1			
				l	
	Total Con County 144 144 14				
N 1 -	Total Gas Operation and Maintenance Expenses	7.	60,824,657	% & . · · () ≥ 0 :	60,824,657
r V	OTES TO OPERATIONS AND MAINTENANCE EXPENSES:				
_					
-					
_					
_					
_					
_					
_					
_				,	
_					

	This Report is:	Date of Report	Year of Report
HATTANOOGA GAS COMPANY	(1) X- An Original	(Mo, Da, Yr)	į
0.40.00=0.470.0	(2) A Resubmission	APRIL 1, 2000	SEPT 30, 1999
GAS OPERATING R	EVENUES AND EXPENSES		
	Tennessee	T.	1
	Intra-state	Other	Total
Particulars	Operations	Operations	Operations
(a)	(b)	(c)	(d)
	(2)	(0)	(4)
OPERATING REVENUES		 	+
SALES OF GAS			
Residential Sales (480)	24,356,36	5	24,356,36
Commercial and Industrial Sales (481)	36,842,72	2	36,842,72
Other Sales to Public Authorities (482)	211,07	7	211,07
Sales for Resale (483)	2,821,30	4	2,821,30
nterdepartmental Sales (484)			† · · · · · · · · · · · · · · · · · · ·
Other Transportation	3,333,86	1	3,333,86
Other (Please Specify)		 	
Total Sales of Gas	67,565,330) (67,565,330
OTHER OPERATING REVENUES			
Forferted Discounts (487)	532,606	·	532,606
Miscellaneous Service Revenues (488)	269,337	"	269,337
Revenues from Transporation of Gas of Others (489)			(
Rent from Gas Property (493)			
nterdepartmental Rents (494)			
Other Gas Revenues (495)	(1,169,267)	(1,169,267
T. 100 0 0 0			1
Total Other Operating Revenues	(367,324	1	(,
Total Operating Revenues (400)	67,198,006	0	67,198,006
OPERATING EXPENSES			
Gas Production Expenses (700-798)			
Purchased Gas Expenses (800-813)	39 300 300		(
Total Production Expenses	38,209,268		38,209,268
Inderground Storage Expenses (814-837)	38,209,268	. 0	38,209,268
Other Storage Expenses (840-848 3)	575,834		575.00
ransmission Expenses (850-867)	3/3,634		575,834
Distribution Expenses (870-894)	2.021.282		0.004.000
Customer Accounts Expenses (901-905)	2,921,283		2,921,283
Customer Service Expenses (909-912)	788,388		788,388
Gales Expenses (915-918)	135,851		135,851
Administrative and General Expenses (920-932)	189,592		189,592
Other Shared Service Allocation	3,054,518		3,054,518
Other (Please Specify)	6,396,440		6,396,440
Total Operation and Maintenance	50 074 474	- In the second	0
Depreciation Expense (403)	52,271,174		52,271,174
imortization and Depletion of Producing Natural Gas Land (404.1)	4,916,615		4,916,615
mortization of Underground Storage Land (404 2)			0
mortization of Other Limited-Term Utility Plant (404 3)			0
mortization of Other Utility Plant (404 3)			0
mortization of Utility Plant Acquisition Adjustments (406)			0
mortization of Ordiny Plant Acquisition Adjustments (406) mortization of Property Losses (407.1)	411,024		411,024
mortization of Property Losses (407.1) mortization of Conversion Expenses (407.2)			0
axes Other than Income Taxes (408 1)			0
axes Other than Income Taxes (408 1) scome Taxes (409 1)	3,235,315		3,235,315
	2,933,005		2,933,005
rovision for Deferred Income Taxes, Operating (410.1)	(542,821)		(542,821)
come Taxes Deferred in Prior Years-Credit, Operating (411.1) ivestment Tax Credits, Deferred (412.1)			0
resument ray oreuns, beleffed (412.1)			0
westment Tay Credite Destared (440 o)			0
vestment Tax Credits, Restored (412.2)			
ther (Please Specify)			a
	63,224,312	0	0 0 63,224,312

Name of Respondent This Report is: Date of Report Year of Report CHATTANOOGA GAS COMPANY (1) X- An Original (Mo. Da. Yr) _ A Resubmission APRIL 1, 2000 SEPT 30, 1999 GAS OPERATION AND MAINTENANCE EXPENSES (Cont.) 1 2 2 3 Tennessee Other Total 3 4 **Particulars** Operations Operations Operations 4 5 (a) (b) (c) (d) 5 6 **CUSTOMER SERVICE EXPENSES** 6 7 Supervision (909) 7 8 Customer Assistance Expenses (910) 126,115 126 115 8 9 Informational Advertising Expenses (911) 9,736 9,736 9 10 Miscellaneous Customer Service Expenses (912) 10 11 135,851 **Total Customer Service Expenses** 135,851 11 12 12 13 13 14 14 15 SALES PROMOTION EXPENSES 15 16 Supervision (915) 19 819 19,819 16 17 Demonstrating and Selling Expenses (916) 108,961 108,961 17 18 Promotional Advertising Expenses (917) 60,201 60,201 18 Miscellaneous Sales Promotion Expenses (918) 19 611 611 19 20 **Total Sales Promotion Expenses** 189,592 0 189,592 20 21 21 22 22 23 23 24 **ADMINISTRATIVE AND GENERAL EXPENSES** 24 25 Administrative and General Salaries (920) 862,496 862,496 25 26 Office Supplies and Expenses (921) 132,149 132,149 26 27 Administrative Expenses Transferred - Cr (922) (111,975)(111,975) 27 28 Outside Services Employed (923) 301,094 301,094 28 29 Property Insurance (924) 21,257 21,257 29 30 Injuries and Damages (925) 161,620 161,620 30 31 Employee Pensions and Benefits (926) 1,075,886 1,075,886 31 32 Franchise Requirements (927) 32 33 Regulatory Commission Expenses (928) 104,130 104,130 33 Duplicate Charges - Cr (929) 34 34 35 Institutional or Goodwill Advertising (930 1) 35 36 Miscellaneous General Expense (930 2) 119,860 119,860 36 37 Rents (931) 37 38 Maintenance of General Plant (932) 388,001 388,001 38 39 Total Administrative and General Expenses 3,054,518 3,054,518 39 40 40 41 41 42 42 43 Total Gas Operation and Maintenance Expenses 45,874,734 45,874,734 43 NOTES TO OPERATIONS AND MAINTENANCE EXPENSES: 44 44 45 45 46 Other Operating Expenses-Shared Services Allocation 6,396,440 46 47 47 48 48 49 49 50 50 51 51 52 52 53 53 54 54 55 55 56 56 57 57 58 58 59 59 60 60 61 61 62 62

Name of Respondent		This Report Is		Date of Report	Year of Report
Piedmont Natural Gas Cor	mnony	(1) [X] An Original (2) [] A Resubmission		(Mo, Da, Yr) 04/01/03	Dec 31, 2002
Fleumont Natural Gas Col		S OPERATING REVENUE	S (Continued)	04/01/03	Tennessee
rom previously reported fig ootnote 5 On Page 108, include	ses from previous year are gures, explain any inconsist information on major chang ortant rate increases or dec	not derived encies in a ges during the		om transportation services t ervices as transportation se	hat
OTHER F	REVENUES	TOTAL OPERATING	REVENUES	DEKATHERM OF	NATURAL GAS
Amount for	Amount for	Amount for	Amount for	Amount for	Amount for
Current	Previous	Current	Previous	Current	Previous
Year	Year	Year	Year	Year	Year
(f)	(g)	(h)	(1)	()	(k)
144,949,578	186,780,215	144,949,578	186,780,215	18,079,565	18,673,959
770 777	4.750.400	778,777	4.750.400		
778,777 256,343	1,750,490 323,820	256,343	1,750,490 323,820		
200,343	323,020	230,343	323,020		
`					
7,712,949	7,416,811	7,712,949	7,416,811	12,417,046	11,829,859
	,		· · · · · · · · · · · · · · · · · · ·		
93,788	163,487	93,788	163,487		
0	0	0	0		
153,791,435	196,434,823	153,791,435	196,434,823		
153,791,435	196,434,823	153,791,435	196,434,823		
133,791,433	130,434,023	100,791,400	190,434,023		
					İ

Name o	f Respondent	This Report Is	Date of Report	Year of Report		
		•		rod. or respon		
Piedmo	nt Natural Gas Company	(1) [X] An Original	(Mo, Da, Yr)			
		(2) [] A Resubmission	04/01/03	Dec 31, 2002		
	GAS OPERATION AND MAINTENANCE E	XPENSES (Continued)	· · · · · · · · · · · · · · · · · · ·	Tennessee		
Line	Account		Amount for	Amount for		
No			Current Year	Previous Year		
	(a)		(b)	(b)		
235	904 Uncollectible Accounts		697,058	674,442		
236	905 Miscellaneous Customer Accounts Expenses		752	10,570		
237	TOTAL Customer Accounts Expenses (Total of lines		4,736,380	4,022,863		
238	6. CUSTOMER SERVICE AND INFORMATIONAL EX	PENSES				
239	Operation					
240	907 Supervision		364	267		
241	908 Customer Assistance Expenses		58,104	45,903		
242	909 Informational and Instructional Expenses		2,195	78		
243	910 Miscellaneous Customer Service and Informationa		6,518	10,387		
244	TOTAL Customer Service and Informational Expenses	s (Total lines 240 thru 243)	67,181	56,635		
245	7. SALES EXPENSES					
246	Operation					
247	911 Supervision		1,067,102	1,004,886		
248	912 Demonstrating and Selling Expenses		33,417	40,044		
249	913 Advertising Expenses		233,592	411,900		
250	916 Miscellaneous Sales Expenses		198,862	173,944		
251	TOTAL Sales Expenses (Total of lines 247 thru 250)		1,532,973	1,630,774		
252	8 ADMINISTRATIVE AND GENERAL EXPENSES					
253	Operation					
254	920 Administrative and General Salaries		6,262,646	5,272,540		
255	921 Office Supplies and Expenses		1,859,386	1,857,279		
256	(Less) 922 Administrative Expenses Transferred-Credit		(1,343,006)	(1,417,195)		
257	923 Outside Services Employed		1,784,070	1,559,967		
258	924 Property Insurance		73,561	58,724		
259	925 Injuries and Damages		792,094	490,283		
260	926 Employee Pensions and Benefits		3,829,769	3,110,201		
261	927 Franchise Requirements					
262	928 Regulatory Commission Expenses		69,916	115,758		
263 264	(Less) 929 Duplicate Charges-Credit					
	930 1 General Advertising Expenses		78,836	74,951		
265	930 2 Miscellaneous General Expenses		645,243	862,601		
266	931 Rents		34,643	128,275		
267	TOTAL Operation (Enter Total of lines 254 thru 266)		14,087,158	12,113,384		
268						
270	935 Maintenance of General Plant	(knon 207 and 200)	1,262,928	697,194		
270	TOTAL Gas OSM Exposes (Total of lines 97, 177, 20		15,350,086	12,810,578		
2(1)	TOTAL Gas O&M Expenses (Total of lines 97, 177, 20	1, 229, 237, 244, 251, and 270)	105,800,546	143,491,726		

	······································	This Report Is	т	T
Name o	of Respondent	Date of Report	Year of Report	
Piedmo	ont Natural Gas Company	(1) [X] An Original	(Mo, Da, Yr)	
		(2) [] A Resubmission	04/01/02	Dec 31, 2001
	GAS OPERATION AND MAINTENANCE E	EXPENSES (Continued)	T	Tennessee
Line	Account		Amount for	Amount for
No			Current Year	Previous Year
	(a)		(b)	(b)
235			674,442	201,739
236			10,570	21,39
237	The state of the s		4,022,863	3,359,00
238	The state of the s	(PENSES		
239				
240	907 Supervision		267	(130
241	908 Customer Assistance Expenses		45,903	54,612
242	909 Informational and Instructional Expenses		78	(
243	910 Miscellaneous Customer Service and Information	al Expenses	10,387	41,869
244	, TOTAL Customer Service and Informational Expense	s (Total lines 240 thru 243)	56,635	96,351
245	7. SALES EXPENSES	·		
246	Operation			
247	911 Supervision		1,004,886	1,117,321
248	912 Demonstrating and Selling Expenses		40,044	57,503
249	913 Advertising Expenses		411,900	154,740
250	916 Miscellaneous Sales Expenses		173,944	432,059
251	TOTAL Sales Expenses (Total of lines 247 thru 250)		1,630,774	1,761,623
252	8. ADMINISTRATIVE AND GENERAL EXPENSES			
253	Operation			
254	920 Administrative and General Salaries		5,272,540	5,574,979
255	921 Office Supplies and Expenses	•	1,857,279	1,682,704
256	(Less) 922 Administrative Expenses Transferred-Credit		(1,417,195)	(1,655,872
257	923 Outside Services Employed		1,559,967	2,321,798
258	924 Property Insurance		58,724	40,725
259	925 Injuries and Damages		490,283	407,985
260	926 Employee Pensions and Benefits		3,110,201	3,884,727
261	927 Franchise Requirements			
262	928 Regulatory Commission Expenses		115,758	67,658
263	(Less) 929 Duplicate Charges-Credit			
264	930.1 General Advertising Expenses		74,951	103,070
265	930.2 Miscellaneous General Expenses		862,601	501,014
266	931 Rents		128,275	106,845
267	TOTAL Operation (Enter Total of lines 254 thru 266)		12,113,384	13,035,633
268	Maintenance			. 5,300,000
269	935 Maintenance of General Plant		697,194	483,328
270	TOTAL Administrative and General Expenses (Total of	lines 267 and 269)	12,810,578	13,518,961
271	TOTAL Gas O&M Expenses (Total of lines 97, 177, 20	1, 229, 237, 244, 251, and 270)	143,491,726	107,525,066

Name of Respondent		This Report Is		Date of Report	Year of Report	
	· •	1	(1) [X] An Onginal		(Mo, Da, Yr)	
Piec	imont Natural Gas Com		(2) [] A Resubmission		04/01/01	Dec 31, 2000
			S OPERATING REVENUE		om transportation sonuces t	Tennessee
		es from previous year are		are bundled with storage so	om transportation services t ervices as transportation se	
om footr		ures, explain any inconsisti	encies in a	revenue	critices as transportation se	
		nformation on major chang	nes dunna the	1010100		
		rtant rate increases or dec				
,						
	OTHER R	EVENUES	TOTAL OPERATING	REVENUES	DEKATHERM OF	NATURAL GAS
	Amount for	Amount for	Amount for	Amount for	Amount for	Amount for
•	Current	Previous	Current	Previous	Current	Previous
	1	Year	Year	Year	Year	Year
	Year	(g)	(h)	(1)	(j)	(k)
	(f) 139,771,841	116,705,559	139,771,841	116,705,559	17,932,925	16,905,634
	139,771,041	110,700,000	100,771,041	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
	1,140,141	885,795	1,140,141	885,795		
	248,103	213,241	248,103	213,241		
<u> </u>	240,103	210,211	210,100	· · · · · · · · · · · · · · · · · · ·		
	ĺ					
			•			
	\					
	7,969,376	7,739,843	7,969,376	7,739,843	12,997,870	12,910,286
ļ						
_		405.000	404.420	185,692		
.—	191,120	185,692	191,120	165,092		
			0	0		
<u> </u>	0	125 730 130	149,320,581	125,730,130		
-	149,320,581	125,730,130	149,320,361	125,750,150		
-	149,320,581	125,730,130	149,320,581	125,730,130		
	149,320,301	123,700,700	140,020,001			
		•				
ı						
						•
ı						

Name of	Respondent	This Report Is:	Date of Report	Year of Report
edmon	t Natural Gas Company	(1) [X] An Original	(Mo, Da, Yr)	
İ	(2) [] A Resubmission			Dec 31, 2000
	GAS OPERATION AND MAINTENANCE E		04/01/01	Tennessee
 	Account	SA ENOLO (COMMITTE)	Amount for	Amount for
Line	Account		Current Year	Previous Year
No	(a)		(b)	(b)
235	904 Uncollectible Accounts		201,739	(390,874)
235	905 Miscellaneous Customer Accounts Expenses		21,391	2,767
237	TOTAL Customer Accounts Expenses (Total of lines	232 thru 236)	3,359,005	3,228,622
237	6. CUSTOMER SERVICE AND INFORMATIONAL EX			
239	Operation			
240	907 Supervision		(130)	5,141
240	908 Customer Assistance Expenses		54,612	57,373
241	909 Informational and Instructional Expenses		0	7,097
1 243	910 Miscellaneous Customer Service and Information	al Expenses	41,869	74,141
243	TOTAL Customer Service and Informational Expense		96,351	143,752
245	7. SALES EXPENSES			
246	Operation			
247	911 Supervision		1,117,321	1,009,752
248	912 Demonstrating and Selling Expenses		57,503	51,318
249	913 Advertising Expenses		154,740	321,883
250	916 Miscellaneous Sales Expenses		432,059	407,681
251	TOTAL Sales Expenses (Total of lines 247 thru 250)		1,761,623	1,790,634
252	8. ADMINISTRATIVE AND GENERAL EXPENSES	S		
253	Operation			
254	920 Administrative and General Salaries		5,574,979	4,931,173
255	921 Office Supplies and Expenses		1,682,704	1,482,535
256	(Less) 922 Administrative Expenses Transferred-Credit		(1,655,872)	(1,895,886)
257	923 Outside Services Employed		2,321,798	2,605,996
258	924 Property Insurance		40,725	46,814
259	925 Injuries and Damages		407,985	167,663
260	926 Employee Pensions and Benefits		3,884,727	3,535,068
261	927 Franchise Requirements			
262	928 Regulatory Commission Expenses		67,658	138,920
263	(Less) 929 Duplicate Charges-Credit			
264	_		103,070	100,391
265	0 15		501,014	815,467
266	931 Rents		106,845	180,884
267	TOTAL Operation (Enter Total of lines 254 thru 266)		13,035,633	12,109,025
268	Maintenance			
269	935 Maintenance of General Plant		483,328	387,097
270			13,518,961	12,496,122
271	TOTAL Gas O&M Expenses (Total of lines 97, 177,	201, 229, 237, 244, 251, and 270)	107,525,066	80,170,981

				Onto of Donat	CV
Name of Respondent		This Report Is		Date of Report	Year of Report
		(1) [X] An Onginal		(Mo, Da, Yr) 04/01/00	Dec 31, 1999
Predmont Natural Gas Con		(2) [] A Resubmission S OPERATING REVENUE	S (Continued)	04/01/00	Tennessee
4 If manage or degrees	ses from previous year are			om transportation services	
from previously reported fig	ures explain any inconsis	tencies in a	•	services as transportation s	
footnote	ares, explain any meshel		revenue		
	information on major chan	ges during the			
year, new service, and impo	ortant rate increases or de	creases			
				•	
OTHER R	EVENUES	TOTAL OPERATING	REVENUES	DEKATHERM OF	NATURAL GAS
Amount for	Amount for	Amount for	Amount for	Amount for	Amount for
Current	Previous	Current	Previous	Current	Previous
Year	Year	Year	Year	Year	Year
(f)	(g)	(h)	(ı)	(i)	(k)
116,705,559	125,688,175	116,705,559	125,688,175	16,905,634	16,924,162
885,795	960,857	885,795	960,857		
213,241	228,440	213,241	228,440		,
7,739,843	6,638,810	7,739,843	6,638,810	12,910,286	11,304,137
					
		405 000	60.742		
185,692	68,743	185,692	68,743		
		0	0		
0	0	125,730,130	133,585,025		
125,730,130	133,585,025	125,730,130	133,363,023		
405 700 400	133,585,025	125,730,130	133,585,025		
125,730,130	133,363,025	120,130,130	133,363,023		
Note: We have reclassif	ied certain financial staten	nent items for 1998 to confe	orm with the 1999 present	ation	
Note we have reclassing	eu certain ilitaticiai Staten	ient dema for 1330 to com	onn mar are 1555 present	auori.	

Name of	Name of Respondent This Report Is:			Year of Report
Piedmor	Piedmont Natural Gas Company (1) [X] An Original			
1		(2) [] A Resubmission	04/01/00	Dec. 31, 1999
	GAS OPERATION AND MAINTENANCE B			Tennessee
Line	Account	<u> </u>	Amount for	Amount for
No.			Current Year	Previous Year
	(a)		(b)	(b)
235	904 Uncollectible Accounts		(390,874)	572,590
236	905 Miscellaneous Customer Accounts Expenses		2,767	14,241
237	TOTAL Customer Accounts Expenses (Total of lines	232 thru 236)	3,228,622	4,339,032
238	6. CUSTOMER SERVICE AND INFORMATIONAL EX	(PENSES		
239	Operation			
240	907 Supervision		5,141	(7,032)
241	908 Customer Assistance Expenses		57,373	55,055
242	909 Informational and Instructional Expenses		7,097	
243	910 Miscellaneous Customer Service and Information	al Expenses	74,141	70,211
244	TOTAL Customer Service and Informational Expense	es (Total lines 240 thru 243)	143,752	118,234
245	7. SALES EXPENSES			
246	Operation	***************************************		
247	911 Supervision		1,009,752	931,135
248	912 Demonstrating and Selling Expenses		51,318	58,245
249	913 Advertising Expenses		321,883	520,163
250	916 Miscellaneous Sales Expenses		407,681	415,874
251	TOTAL Sales Expenses (Total of lines 247 thru 250)		1,790,634	1,925,417
252	8. ADMINISTRATIVE AND GENERAL EXPENSES	3		
253	Operation			
254	920 Administrative and General Salaries		4,931,173	5,012,510
255	921 Office Supplies and Expenses		1,482,535	1,656,936
256	(Less) 922 Administrative Expenses Transferred-Credit		(1,895,886)	(1,888,953)
257	923 Outside Services Employed		2,605,996	2,057,546
258	924 Property Insurance		46,814	46,452
259	925 Injuries and Damages		167,663	570,203
260	926 Employee Pensions and Benefits		3,535,068	3,987,850
261	927 Franchise Requirements			
262	928 Regulatory Commission Expenses		138,920	132,194
263	(Less) 929 Duplicate Charges-Credit			
264	930.1 General Advertising Expenses		100,391	121,237
265	930.2 Miscellaneous General Expenses		815,467	1,051,127
266	931 Rents		180,884	235,619
267	TOTAL Operation (Enter Total of lines 254 thru 266)		12,109,025	12,982,721
268	Maintenance			
269	935 Maintenance of General Plant		387,097	289,663
270	TOTAL Administrative and General Expenses (Total		12,496,122	13,272,384
271	TOTAL Gas O&M Expenses (Total of lines 97, 177, 2	01, 229, 237, 244, 251, and 270)	80,170,981	91,506,853

Name of Respondent		his Report Is) [X] An Original		Date of Report (Mo, Da, Yr)	Year of Report
		r) [X] An Onginal ?) [_] A Resubmission		04/01/99	Dec 31, 1998
Piedmont Natural Gas Co	ompany (4	S OPERATING REV	ENUES (Continued)	04/01/33	Tennessee
previously reported f	ases from previous year igures, explain any incon e information on major ch	are not derived sistencies in a nanges during the		from transportation serv services as transportat	vices that
OTHER	REVENUES	TOTAL OPERATI	NG REVENUES	DEKATHERM	OF NATURAL GAS
Amount for	Amount for	Amount for	Amount for	Amount for	Amount for
Current	Previous	Current	Previous	Current	Previous
Year	Year	Year	Year	Year	Year
(f)	(g)	(h)	(1)	(j)	(k)
125,688,175	143,931,387	125,688,175	143,931,387	16,924,162	20,020,057
960,857	1,039,384	960,857	1,039,384		
228,440	187,520	228,440	187,520		
		4-0			
6,638,810	6,020,153	6,638,810	6,020,153	11,304,137	10,565,826
68,743		68,743			
6,886,978	5,341,124	6,886,978	5,341,124		
140,472,003	156,519,568	140,472,003	156,519,568		
140,472,003	156,519,568	140,472,003	156,519,568		
140,472,003	156,519,568	140,472,003	156,519,568		

Name of Respondent This Report Is		This Report Is	Date of Report	Year of Report
Piedmont Natural Gas Company (1) [X] An Onginal			(Mo, Da, Yr)	
		(2) (1 A Pacubrussion	04/01/99	Dec. 31, 1998
	GAS OPERATION AND MAINTENANCE EXPENSE	(2) [] A Resubmission S (Continued)	04101/99	Tennessee
Line	Account	o (continues)	Amount for	Amount for
No	, , , , , , , , , , , , , , , , , , , ,		Current Year	Previous Year
	(a)		(b)	(b)
235	904 Uncollectible Accounts		572,590	
236	905 Miscellaneous Customer Accounts Expenses		14,241	(2,055)
237	TOTAL Customer Accounts Expenses (Total of lines 232 thru	236)	4,339,032	
238				
239	Operation			
240	907 Supervision		(7,032	91,092
241	908 Customer Assistance Expenses		55,055	54,941
242	909 Informational and Instructional Expenses			
243	910 Miscellaneous Customer Service and Informational Expens	es	70,211	6,162
44	TOTAL Customer Service and Informational Expenses (Total III	nes 240 thru 243)	118,234	152,195
245	7 SALES EXPENSES		1986年1986年1986年	
246	Operation			
247	911 Supervision		931,135	999,318
248	912 Demonstrating and Selling Expenses		58,245	67,734
** 249	913 Advertising Expenses		520,163	533,175
250	916 Miscellaneous Sales Expenses		415,874	657,198
51	TOTAL Sales Expenses (Total of lines 247 thru 250)		1,925,417	2,257,425
252	8. ADMINISTRATIVE AND GENERAL EXPENSES			
253	Operation			
254	920 Administrative and General Salanes		5,012,510	6,628,815
255	921 Office Supplies and Expenses		1,656,936	1,184,635
256	(Less) 922 Administrative Expenses Transferred-Credit		(1,888,953	(1,993,503)
257	923 Outside Services Employed		2,057,548	1,367,528
<u>'</u> :58	924 Property Insurance		46,452	49,564
259	925 Injuries and Damages		570,203	702,919
260	926 Employee Pensions and Benefits		3,987,850	2,983,162
261	927 Franchise Requirements			
262	928 Regulatory Commission Expenses		132,194	104,930
263	(Less) 929 Duplicate Charges-Credit			
264			121,237	49,170
265	· · · · · · · · · · · · · · · · · · ·		1,051,127	1,096,819
266			235,619	198,281
267	TOTAL Operation (Enter Total of lines 254 thru 266)		12,982,721	12,372,320
268				
269	935 Maintenance of General Plant	7 4 000)	289,663	366,146
270	TOTAL Administrative and General Expenses (Total of lines 26		13,272,384	12,738,466
271	TOTAL Gas O&M Expenses (Total of lines 97, 177, 201, 229, 2	37, 244, 251, and 270)	98,006,633	113,219,584

Name of	Respondent	This Report Is:	Date of Report	Year Ending
Chattanooga Gas Company		X An Original	4/1/03	Dec. 31, 2002
		1.5		, -
	GAS OPERATION AND	A Resubmission MAINTENANCE EXPENSES	(Continued)	
Line	Account	MAINTENANCE EXITENSES	Amount for	Amount for
No.			Current Year	Previous Year
005	(a)		(b)	(c)
235 236	904 Uncollectible Accounts 905 Miscellaneous Customer Account	. =	134,628	2,232,539
237			6,179	18,797
238	TOTAL Customer Accounts Expenses	INFORMATIONAL EXPENSES	752,981	2,776,058
239	Operation Operation	INFORMATIONAL EXPENSES	·	
240	907 Supervision			
241	908 Customer Assistance Expenses			
242	909 Informational and Instructional E		6,775	8,587
243	910 Miscellaneous Customer Service		137,747	85,105
244	TOTAL Customer Service and Informa		144,522	93,692
245	7. SALES EXPENSES		144,322	
246	Operation			
247	911 Supervision		-	-
248	912 Demonstrating and Selling Expe	nses	-	1,592
249	913 Advertising Expenses		68,016	24,656
250	916 Miscellaneous Sales Expenses		17,453	43,524
251	TOTAL Sales Expenses (Enter Tota		85,469	69,772
252	8. ADMINISTRATIVE AND	GENERAL EXPENSES		
253	Operation			
254	920 Administrative and General Sala	ries	447,140	491,208
255	921 Office Supplies and Expenses		635,049	606,748
256	(Less) (922) Administrative Expenses T	ransferred-Cr.	(69,807)	(141,399)
257	923 Outside Services Employed		277,589	47,298
258 259	924 Property Insurance 925 Injuries and Damages		-	_
260			_	26,547
261	926 Employee Pensions and Benefits 927 Franchise Requirements	5	(28,454)	226,740
262	928 Regulatory Commission Expense	20	85,202	<u>-</u>
263	(Less) 929 Duplicate Charges-Credit	35	-	89,400
264	930.1 General Advertising Expenses		-	-
265	930.2 Miscellaneous General Expense	9	162 000	1,000
266	931 Rents	<u> </u>	163,922 33,189	48,590
	Restructuring		33,109	83,905
	Allocated Costs		6,068,608	5,586,964
267	TOTAL Operation (Enter Total of line	es 254 thru 266)	7,612,438	7,067,001
268	Maintenance		1,012,700	7,007,001
269	932 Maintenance of General Plant		(243,029)	(242,800)
270	TOTAL Administrative and General Ex	o. (Total of lines 267 and 268)	7,369,409	6,824,201
271	TOTAL Gas O&M Expenses (Total of lines 97,	177,201,229,237,244,251 and 270)	56,293,372	91,973,998

(Next page is 328)

Name o	f Respondent	This Report Is.		_	Date of Report	Year of Report
		(1)	X	An Original	(Mo, Da, Yr)	•
ATM	OS ENERGY CORPORATION	(2)		A Resubmission	-	Dec. 31, 2002
	GAS	OPERATING REV	ENUE	S (ACCOUNT 400) - TENNESSEE C	NLY
					· · · · · · · · · · · · · · · · · · ·	
1. Re	port below natural gas operating revenues for each		for each	n group of meters added.	The average number of	of
prescrib	ed account, and manufactured gas revenues in total			ers means the average of		
	tural gas means either natural gas unmixed or any		of each		amend righted at the of	030
	of natural and manufactured gas			port quantities of natural	l gas sold in Mof (14.73	1i_
	port number of customers, columns (f) and (g), on			If billings are on a the		
	s of meters, in addition to the number of flat rate ac-			the gas sold and the sale		on-
	except that where separate meter readings are			increases or decreases fr		
	or billing purposes, one customer should be counted			c), (e) and (g)), are not d		
			units (OPERATING R		
Line				OFERATING R	EVENUES	
No	Title of Account	A mou	nt for Ye			
	1.140 0. 1.1000 and	Alliou	m ioi ie	aı	Amount for Prev	nous Year
	(a)		a.			•
1	GAS SERVICE REVENUES		(b)			(c)
	480 Residential Sales					
	481 Commercial & Industrial Sales			60,433,377		82,022,343
4						
	Small (or Comm.) (See Instr 6)			41,860,599		58,914,604
5	<u> </u>			19,495,762		28,236,223
	482 Other Sales to Public Authorities			1,036,489		1,552,676
	484 Interdepartmental Sales					
- 8	The state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the s			122,826,227		170,725,846
	483 Sales for Resale	ļ				
10	TOTAL Nat Gas Service Revenues	L		122,826,227		170,725,846
11	Revenues from Manufactured Gas					
12	TOTAL Gas Service Revenues			122,826,227		170,725,846
13	OTHER OPERATING REVENUES					
14	485 Intracompany Transfers					
15	487 Forfeited Discounts			986,642		1,346,312
16	488 Misc. Service Revenues			132,010		160,571
17	489 Rev from Trans. of Gas of Others			5,954,446		5,798,270
18	490 Sales of Prod Ext from Nat. Gas			0		3,776,270
19	491 Rev from Nat Gas Proc by Others					······································
20	492 Incidental Gasoline and Oil Sales					
21	493 Rent from Gas Property			0		
22	494 Interdepartmental Rents					0
	495 Other Gas Revenues			0		f 4 000
24	TOTAL Other Operating Revenues			7,073,098	·	54,088
25	TOTAL Gas Operating Revenues			129,899,325		7,359,241
26	(Less) 496 Provision for Rate Refunds			125,055,325		178,085,087
27	TOTAL Gas Operating Revenues Net of					
	Provision for Refunds			120 900 225		
28	Dist. Type Sales by States (Incl. Main Line			129,899,325		
	Sales to Resid and Comm. Custrs)			100 202 074		
29	Main Line Industrial Sales (Incl. Main	·		102,293,976		
	Line Sales to Pub. Authorities			10 104 = 1		
30	Sales for Resale			19,495,762		
	Other Sales to Pub Auth (Local Dist Only)					
	Interdepartmental Sales			1,036,489		
	TOTAL (Same as Line 10, Columns (b) and (d))					
ائت	(d))	L		122,826,227		

Name of Respondent	This Re	port Is:		Date of Report	Year of Report
	(1)	X	An Original	(Mo, Da, Yr)	rear or Report
ATMOS ENERGY CORPORATION	(2)		A Resubmission		Dec. 31, 2002
GAS OPER	RATION AND M	AINTE	NANCE EXPENS	ES - TENNESSEE ON	VI.Y
Line	Account			Amount for	Amount for
No.				Current Year	Previous Year
	(a)			(b)	(c)
235 904 Uncollectible Accounts				58,322	1,775,260
236 905 Miscellaneous Custome				0	(47
237 TOTAL Customer Accounts	Expenses (Enter Tota	l of lines	232 thru 236)	432,816	2,138,41
238 6. CUSTOMER SERVICE A	ND INFORMATION	AL EXPE	NSES		
239 Operation					
240 907 Supervision				3,315	1,365
241 908 Customer Assistance Ex				4,327	3,937
242 909 Informational and Instru	ectional Expenses			29,098	38,68
243 910 Miscellaneous Custome	r Service and Informa	tional Exp	enses	24	47
244 TOTAL Customer Service ar		es (Lines	240 thru 243)	36,764	44,036
245 7. SALES EX	PENSES				.,,,,,,
246 Operation					
247 911 Supervision				3,802	209
248 912 Demonstration and Selli	ng Expenses			19,168	9,617
249 913 Advertising Expenses				200	474
250 916 Miscellaneous Sales Exp				41,519	1,092
251 TOTAL Sales Expenses (Ente	er Total of lines 247 th	ıru 250)		64,689	11,392
252 8. ADMINISTRATIVE	AND GENERAL EXI	PENSES			
253 Operation					
254 920 Administrative and Gene				23	0
255 921 Office Supplies and Exp				2,049,928	13,491
256 (Less) (922) Administrative Ex		Cr.		9,295,317	11,331,244
257 923 Outside Services Employ	yed			233,678	432,884
258 924 Property Insurance				0	100
259 925 Injuries and Damages 260 926 Employee Pensions and		·		1,465	993
amprej ou i ensions and	Benefits			947,024	453,375
reduitelles				0	0
Ingulatory Commission				0	30,715
, , ,, priodito onargeo				81	0
LA CITATION E				864	544
265 930.2 Miscellaneous General266 931 Rents	Expenses			42,578	24,881
	1 60 65			301,546	103,144
267 TOTAL Operation (Enter Total 268 Maintenance	ai of lines 254 thru 26	6)		12,872,504	12,391,371
	DI				
The state of Golden				0	0
- This is tall to all a G	eneral Exp (Total of 1	ines 267	and 269)	12,872,504	12,391,371
271 TOTAL Gas O. and M. Exp (Cennessee Supplemental Schedu	Lines 97, 177, 201, 2	29, 237, 2	244, 251 and 270)	99,063,812	147,198,277

Name of Respondent	This Report Is		Date of Report	Year of Report
	(1)	X An Original	(Mo, Da, Yr)	
Atmos Energy Corporation		A Resubmission		Dec 31, 2001
	GAS OPERATION AN	D MAINTENANCE E	XPENSES	
Line No	Account		Amount for Current Year (b)	Amount for Previous Year (c)
235 904 Uncollectible	e Accounts		18,535,071	22,816,665
236 905 Miscellaneou	us Customer Accounts Expense		49,786	42,047
237 TOTAL Customer	Accounts Expenses (Enter Total of lines 2	232 thru 236)	37,240,864	37,790,600
238 6 CUSTOMER S	ERVICE AND INFORMATIONAL EXP	ENSES		
239 Operation				
240 907 Supervision			284,519	517,178
241 908 Customer As	sistance Expenses		564,216	538,765
242 909 Informationa	I and Instructional Expenses		927,714	653,245
243 910 Miscellaneou	s Customer Service and Informational Exp	penses	115,230	36,996
244 TOTAL Customer	Service and Information Expenses (Lines	240 thru 243)	1,891,679	1,746,184
	LES EXPENSES	· · · · · · · · · · · · · · · · · · ·	1,001,010	1,,,,,,,,,,
246 Operation				
247 911 Supervision			333,478	316,885
248 912 Demonstration	on and Selling Expenses		814,903	715,044
249 913 Advertising E	rpenses		47,950	30,994
250 916 Miscellaneou	s Sales Expenses		67,753	71,440
251 TOTAL Sales Exp	penses (Enter Total of lines 247 thru 250)		1,264,084	1,134,363
252 8 ADMINIST	RATIVE AND GENERAL EXPENSES			
253 Operation				
254 920 Administrativ	e and General Salaries		(2,583,034)	3,844,286
255 921 Office Suppli	ies and Expenses		15,474,348	11,102,142
256 (Less) 922 Adminis	trative Expenses Transferred - Credit		(280,899)	(573,679)
257 923 Outside Serv	ices Employed	-	6,635,700	8,278,408
258 924 Property Insu	rance		226,317	122,000
259 925 Injuries and I	Damages		3,064,676	3,140,371
260 926 Employee Pe	nsions and Benefits		18,184,249	13,224,383
261 927 Franchise Red	quirements		171,785	129,347
262 928 Regulatory C	ommission Expenses		740,761	577,071
263 (Less) 929 Duplicat	e charges - Credit		(3,822)	118,487
264 930 1 General Adv	vertising Expenses		44,697	14,280
265 930 2 Miscellaneo	us General Expenses		2,870,583	2,763,453
266 931 Rents			3,983,752	4,686,916
267 TOTAL Operation	(Enter Total of lines 254 thru 266)		48,529,113	47,427,465
268 Maintenance				,
269 935 Maintenance	of General Plant		1,429,056	1,148,648
270 TOTAL Administr	ative and General Exp (Total of lines 267	and 269)	49,958,169	48,576,113
271 TOTAL Gas O an	d M Exp (Lines 97, 177, 201, 229, 237, 2	44, 251, and 270)	997,294,796	770,495,113

ivame c	or Respondent	This Report Is.		-	Date of Report	Year of Report
		(1)	X	An Onginal	(Mo, Da, Yr)	
UNIT	TED CITIES GAS COMPANY	(2)		A Resubmission		Dec 31, 2001
	GAS OPF	ERATING REVENU	JES (A	CCOUNT 400) - T	ENNESSEE ONLY	7
1 Re	port below natural gas operating revenues for each		for each	group of meters added	The average number of	
prescrib	bed account, and manufactured gas revenues in total			ers means the average of		
	ntural gas means either natural gas unmixed or any		of each		metre nguica at the civat	c
	of natural and manufactured gas.			port quantities of natural i	are cold in Mar (14.73 -	
	port number of customers, columns (f) and (g), on			If billings are on a them		
	is of meters, in addition to the number of flat rate ac-					<u>-</u>
	except that where separate meter readings are			the gas sold and the sales		
-	for billing purposes, one customer should be counted			ncreases or decreases from		
duu.	Ji billing purposes, one contonier stocate of country		umns (c)), (e) and (g)), are not de		
Line	l			OPERATING RE	VENUES	
Line No.	Title of Account		- +/			
No.	Tide of Account	Amoun	it for Year	ı,	Amount for Previo	ous Year
	(a)		(b)		(c)	
1						
	480 Residential Sales			82,022,343		64,149,470
	481 Commercial & Industrial Sales					A-1
4	······································			58,914,604		46,765,713
5	Large (or Ind) (See Instr 6)			28,236,223		28,659,048
6	482 Other Sales to Public Authorities			1,552,676		1,224,933
7	484 Interdepartmental Sales					-1
8	TOTAL Sales to Ultimate Consumers			170,725,846		140,799,164
9	483 Sales for Resale					********
10	TOTAL Nat. Gas Service Revenues			170,725,846		140,799,164
11	Revenues from Manufactured Gas					170,122,20
12	TOTAL Gas Service Revenues			170,725,846		140 700 161
13	OTHER OPERATING REVENUES			1.0,,-	:	140,799,164
14	485 Intracompany Transfers					
	487 Forfeited Discounts			1,346,312		. 562.962
	488 Misc. Service Revenues			160,571		303,862
	489 Rev. from Trans of Gas of Others			5,798,270		130,070
	490 Sales of Prod. Ext. from Nat. Gas					4,625,147
	491 Rev from Nat. Gas Proc. by Others			0		
	492 Incidental Gasoline and Oil Sales	Y				
+	493 Rent from Gas Property					
-	494 Interdepartmental Rents			0		0
	495 Other Gas Revenues			51,000		
24	TOTAL Other Operating Revenues			54,088		0
25	TOTAL Guier Operating Revenues			7,359,241		5,319,079
	(Less) 496 Provision for Rate Refunds			178,085,087		146,118,243
27						
	TOTAL Gas Operating Revenues Net of Provision for Refunds					
201				178,085,087		
1	Dist. Type Sales by States (Incl. Main Line					
	Sales to Resid. and Comm. Custrs.)			140,936,947		
- 1	Main Line Industrial Sales (Incl. Main					
	Line Sales to Pub. Authorities			28,236,223		
	Sales for Resale					
	Other Sales to Pub. Auth. (Local Dist. Only)			1,552,676		
	Interdepartmental Sales					
33 7	TOTAL (Same as Line 10, Columns (b) and (d))			170,725,846		

Name	of Respondent This Re	port Is	Date of Report	Year of Report
	(1)	X An Onginal	(Mo, Da, Yr)	
UNIT	ED CITIES GAS COMPANY (2)	A Resubmission		Dec. 31, 2001
	GAS OPERATION AND M	AINTENANCE EXPEN	SES - TENNESSEE ON	NLY
Line	Account		Amount for	Amount for
No.			Current Year	Previous Year
	(a)		(b)	(c)
235	904 Uncollectible Accounts		1,775,260	861,892
236	905 Miscellaneous Customer Accounts		(47)	404
237	TOTAL Customer Accounts Expenses (Enter Total o	f lines 232 thru 236)	2,138,411	1,188,794
238	6. CUSTOMER SERVICE AND INFORMATIONAL	EXPENSES		
239	Operation			
240	907 Supervision		1,365	6,827
241	908 Customer Assistance Expenses		3,937	11,614
242	909 Informational and Instructional Expenses		38,687	2,887
243	910 Miscellaneous Customer Service and Information	onal Expenses	47	42
244	TOTAL Customer Service and Information Expenses	s (Lines 240 thru 243)	44,036	21,370
245	7. SALES EXPENSES			
246	Operation			
247	911 Supervision		209	15,607
248	912 Demonstration and Selling Expenses		9,617	21,716
249	913 Advertising Expenses		474	1,041
250	916 Miscellaneous Sales Expenses		1,092	1,536
251	TOTAL Sales Expenses (Enter Total of lines 247 thr	u 250)	11,392	39,900
252	8 ADMINISTRATIVE AND GENERAL EXPER	NSES		
253	Operation			
254	920 Administrative and General Salaries		0	0
255	921 Office Supplies and Expenses		13,491	9,405
256	(Less) (922) Administrative Expenses Transferred - C	г	11,331,244	15,613,337
257	923 Outside Services Employed		432,884	378,448
258	924 Property Insurance		100	0
259	925 Injunes and Damages		993	38,171
260	926 Employee Pensions and Benefits		453,375	(15,650
261	927 Franchise Requirements		0	446
262	928 Regulatory Commission Expenses		30,715	122,859
263	(Less) (929) Duplicate charges - Cr.		0	28,206
264	930.1 General Advertising Expenses		544	340
265	930.2 Miscellaneous General Expenses	<u></u>	24,881	23,990
266	931 Rents		103,144	557,701
267	TOTAL Operation (Enter Total of lines 254 thru 266	<u>)</u>	12,391,371	16,757,253
268	Maintenance			
269	935 Maintenance of General Plant		0	85
270	TOTAL Administrative and General Exp (Total of li	nes 267 and 269)	12,391,371	16,757,338
271	TOTAL Gas O and M Exp (Lines 97, 177, 201, 229	2. 237, 244, 251 and 270)	147.198.277	112,560,212

Name	of Respondent	This Report Is		Date of Report	Year of Report
.	s Energy Componetion	An Original A Resubmission		(Mo, Da, Yr)	
Atmos	s Energy Corporation	AS OPERATING RE		<u> </u>	Dec. 31, 2000
1 Rei	port below natural gas operating revenues for each			nclude reservation char	oec.
	bed account total. The amounts must be consistent with			, less revenues reflected	-
	ailed data on succeeding pages			ns (f) and (g) revenues f	
2 Rev	venues in columns (b) and (c) include transition costs	Accounts 480-495			
rom u	pstream pipelines				
	T			·	
		REVENUES fo		REVEN	
		Costs and Ta		GRI an	· · · · · · · · · · · · · · · · · · ·
.ine	Title of Account	Amount for Current	Amount for Previous	Amount for Current	Amount for
line lo.	Title of Account	Year	Year	Year	Previous Year
١٠.	(a)	(b)	(c)	(d)	rear (e)
1	480 - 484 Sales			922,549,278	603,745,438
2	485 Intracompany Transfers				
3	487 Forfeited Discounts				
4	488 Miscellaneous Service Revenues				
	489 1 Revenues from Transportation of Gas of Others				
	Through Gathering Facilities				
6	489 2 Revenues from Transportation of Gas of Others				
	Through Transmission Facilities			18,641	
1	489 3 Revenues from Transportation of Gas of Others Through Distribution Facilities			20 003 303	25 900 041
				29,903,393	25,898,941
8	489 4 Revenues from Storing Gas of Others				
9	490 Sales of Prod Ext from Natural Gas	ļ		 	
10	491 Revenues from Natural Gas Proc by Others				
11	492 Incidental Gasoline and Oil Sales				
12	493 Rent from Gas Property				
13	494 Interdepartmental Rents				
14	495 Other Gas Revenues				
15	Subtotal	0	0	952,471,312	629,644,379
16	496 (Less) Provision for Rate Refunds				
17	TOTAL	О	0	952,471,312	629,644,379
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Name of Respondent		This Report Is		Date of Report	Year of Report
		X An Original		(Mo,Da,Yr)	
Atmos Energy Corpo	ration	A Resubmission			Dec 31, 2000
		GAS OPERATING	REVENUES (Co	ontinued)	
4 If increases or decre	ases from previous ye	ear are not	6 Report the revenu	e from transportation services t	hat
derived from previous	y reported figures, ex	plaın any	are bundled with stor	rage services as transportation s	ervice
inconsistencies in a foo	tnote		revenue		
5 On page 108, includ	de information on maj	or changes			
during the year, new se	rvice, and important r	ate			
increases or decreases	•				
OTHER RE	EVENUES	TOTAL OPERATIN	G REVENUES	DEKATHERM OF	NATURAL GAS
Amount for	Amount for	Amount for	Amount for	Amount for	Amount for
Current	Previous	Current	Previous	Current	Previous
Year	Year	Year	Year	Year	Year
(e)	(f)	(g)	(h)	(1)	(j)
		922,549,278	603,745,438	128,404,475	118,492,336
		0	0	-	
2,374,159	1,001,817	2,374,159	1,001,817		
4,018,774	2,756,520	4,018,774	2,756,520		
4,018,774	2,730,320	4,010,774	2,730,320		
			l i		
		***			······································
		18,641		88,765	
		29,903,393	25,898,941	78,379,647	69,996,791
247 990	104.021	247 990	104.031		
247,880	104,931	247,880	104,931		
2,745	9,640	2,745	9,640		
2,743	9,040	2,743	9,040		
3,283	8,123	3,283	8,123		
6,646,841	3,881,031	959,118,153	633,525,410		
		0	0		
6,646,841	3,881,031	959,118,153	633,525,410		
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l 'r		This Report Is	Date of Report	Year of Report
	E C	(1) X An Original A Resubmission	(Mo, Da, Yr)	
Atmos	Energy Corporation	EXECUTE	Dec 31, 2000	
	GAS OPE	RATION AND MAINTENANCE	EXPENSES	
Line	Account		Amount for	Amount for
No.			Current Year	Previous Year
	(a)		(b)	(c)
235	904 Uncollectible Accounts		22,816,665	9,282,491
236	905 Miscellaneous Customer Accounts Ex	42,047	73,688	
237	TOTAL Customer Accounts Expenses (Ent	37,790,600	22,489,450	
238	6. CUSTOMER SERVICE AND INFORM			
239	Operation			
240	907 Supervision		517,178	806,006
241	908 Customer Assistance Expenses		538,765	1,069,505
242	909 Informational and Instructional Expen	ses	653,245	774,675
243	910 Miscellaneous Customer Service and I	Informational Expenses	36,996	8,130
244	TOTAL Customer Service and Information	Expenses (Lines 240 thru 243)	1,746,184	2,658,316
245	7 SALES EXPENSES	,		
246	Operation			
247	911 Supervision		316,885	354,186
248	912 Demonstration and Selling Expenses		715,044	386,454
249	913 Advertising Expenses		30,994	35,129
250	916 Miscellaneous Sales Expenses		71,440	8,606
251	TOTAL Sales Expenses (Enter Total of line	es 247 thru 250)	1,134,363	784,375
252	8. ADMINISTRATIVE AND GENER	AL EXPENSES		
253	Operation			
254	920 Administrative and General Salaries		3,844,286	9,413,719
255	921 Office Supplies and Expenses	-	11,102,142	17,744,037
256		rred - Credit	(573,679)	
257	923 Outside Services Employed		8,278,408	10,094,539
258	924 Property Insurance		122,000	217,417
259	925 Injuries and Damages		3,140,371	5,538,521
260	926 Employee Pensions and Benefits		13,224,383	
261	927 Franchise Requirements		129,347	9,695,995
262	928 Regulatory Commission Expenses			112,325
263	(Less) 929 Duplicate charges - Credit		577,071	226,369
264	930.1 General Advertising Expenses		118,487	344,168
265	930.2 Miscellaneous General Expenses		14,280	28,097
266	931 Rents		2,763,453	3,696,453
267	TOTAL Operation (Enter Total of lines 254	4 thru 266)	4,686,916	4,565,969
	Maintenance	T 414 200)	47,427,465	52,748,806
269	935 Maintenance of General Plant			
270	TOTAL Administrative and General Exp (T	Cotal of least 267 and 2600	1,148,648	1,049,356
271			48,576,113	53,798,162
	TOTAL Gas O. and M. Exp (Lines 97, 177, C FORM NO. 2 (ED. 12-96)	, 201, 229, 237, 244, 251, and 270)	770,495,113	501,118,416

Name of Respondent		This Report Is		Date of Report	Year of Report		
4 t-mag	Energy Corporation	A	1		(Mo, Da, Yr)		
Атшоз		AS OPE	A Resubmissio			Dec 31, 1999	
l Rep	port below natural gas operating revenues for each				nolude reservation char		
	bed account total The amounts must be consistent with		3 Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges, less revenues reflected in				
	ailed data on succeeding pages	columns (b) through (e) Include in columns (f) and (g) revenues for					
2 Rev	venues in columns (b) and (c) include transition costs		ounts 480-495		· · ·		
rom up	ostream pipelines						
		т					
	1	REVENUES for Transition			REVENUES for		
	1	<u></u>	Costs and Tomount for			and ACA	
Line	Title of Account	l	Current	Amount for Previous	Amount for	Amount for	
Vo.	1		Year	Year	Current	Previous	
	(a)		(b)	(c)	(d)	Year (e)	
,	480 - 484 Sales		(0,			(e)	
				 	603,745,438	630,205,394	
2	485 Intracompany Transfers				 		
3	487 Forfeited Discounts			ļ			
4	488 Miscellaneous Service Revenues						
5	489 I Revenues from Transportation of Gas of Others						
_	Through Gathering Facilities	—					
6	489 2 Revenues from Transportation of Gas of Others	l					
7	Through Transmission Facilities 489 3 Revenues from Transportation of Gas of Others		-		 	 	
	Through Distribution Facilities	i	1	!	25,898,941	25 700 775	
8	489 4 Revenues from Storing Gas of Others	i			43,030,341	25,709,775	
- 1							
9	490 Sales of Prod Ext from Natural Gas						
10	491 Revenues from Natural Gas Proc by Others		·				
11	492 Incidental Gasoline and Oil Sales	i					
12	493 Rent from Gas Property						
					 -		
	494 Interdepartmental Rents				 -		
14	495 Other Gas Revenues		!				
15	Subtotal		0	0	629,644,379	655,915,169	
16	496 (Less) Provision for Rate Refunds	ı	ļ				
17	TOTAL		0	0	620 644 270	555 215 1 50	
				<u> </u>	629,644,379	655,915,169	
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Name	of Respondent This Report Is:	Date of Report	Year of Report
l.	(1) X An Original	(Mo, Da, Yr)	port
Atmos	Energy Corporation (2) A Resubmission		Dec. 31, 1999
	GAS OPERATION AND MAINTENANCE EXP	PENSES	
Line	Account	Amount for	
No.		Current Year	Amount for Previous Year
	(a)	(b)	(c)
235	904 Uncollectible Accounts	9,282,491	2,325,703
236	905 Miscellaneous Customer Accounts Expense	73,688	130,438
237	TOTAL Customer Accounts Expenses (Enter Total of lines 232 thru 236)	22,489,450	20,014,636
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
239	Operation		
240	907 Supervision	806,006	1,376,864
241	908 Customer Assistance Expenses	1,069,505	2,374,386
242	909 Informational and Instructional Expenses	774,675	794,779
243	910 Miscellaneous Customer Service and Informational Expenses	8,130	3,125
244	TOTAL Customer Service and Information Expenses (Lines 240 thru 243)	2,658,316	4,549,154
245	7. SALES EXPENSES		
246	Operation		
247	911 Supervision	354,186	416,573
248	912 Demonstration and Selling Expenses	386,454	1,446,273
249	913 Advertising Expenses	35,129	51,129
250	916 Miscellaneous Sales Expenses	8,606	83,971
251	TOTAL Sales Expenses (Enter Total of lines 247 thru 250)	784,375	1,997,946
252	8. ADMINISTRATIVE AND GENERAL EXPENSES		2,557,510
253	Operation		
254	920 Administrative and General Salaries	9,413,719	10,541,561
255	921 Office Supplies and Expenses	17,744,037	9,306,784
256	(Less) 922 Administrative Expenses Transferred - Credit	(8,928,803)	(13,673,792)
257	923 Outside Services Employed	10,094,539	7,489,893
258	924 Property Insurance	217,417	171,525
259	925 Injuries and Damages	5,538,521	3,487,044
260	926 Employee Pensions and Benefits	9,695,995	15,908,194
261	927 Franchise Requirements	112,325	53,444
262	928 Regulatory Commission Expenses	226,369	643,389
263	(Less) 929 Duplicate charges - Credit	344,168	(87,704)
264	930.1 General Advertising Expenses	28,097	19,237
265	930.2 Miscellaneous General Expenses	3,696,453	2,792,440
266	931 Rents	4,565,969	3,454,896
267	TOTAL Operation (Enter Total of lines 254 thru 266)	52,748,806	40,106,911
268	Maintenance	,,	40,100,911
269	935 Maintenance of General Plant	1,049,356	381,684
270	TOTAL Administrative and General Exp (Total of lines 267 and 269)	53,798,162	40,488,595
271	TOTAL Gas O. and M. Exp (Lines 97, 177, 201, 229, 237, 244, 251, and 270)	501,118,416	497,999,804
FFDC	FORM NO. 2 (FD. 12.96)	,,	,,,,,,,,